

Form **F-66 (IA-2)**  
(6-11-2014)

STATE OF IOWA

2014

FINANCIAL REPORT

FISCAL YEAR ENDED

JUNE 30, 2014

CITY OF **CRESTON**, IOWA

DUE: December 1, 2014

16208800300000

CITY CLERK

116 W ADAMS

CRESTON, IA 50801

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA  
Auditor of State  
State Capitol Building  
Des Moines, IA 50319-0004

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	2,369,974		2,369,974	2,209,372
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	2,369,974		2,369,974	2,209,372
Delinquent property taxes	0		0	0
TIF revenues	725,435		725,435	712,689
Other city taxes	1,009,722	0	1,009,722	1,010,906
Licenses and permits	48,767	0	48,767	36,700
Use of money and property	89,929	8,356	98,285	76,000
Intergovernmental	1,591,088	344,258	1,935,346	1,698,485
Charges for fees and service	852,202	4,013,246	4,865,448	5,552,489
Special assessments	5,680	0	5,680	0
Miscellaneous	456,927	225,840	682,767	224,500
Other financing sources	1,722,929	0	1,722,929	3,720,677
Total revenues and other sources	8,872,653	4,591,700	13,464,353	15,241,818
Expenditures and Other Financing Uses				
Public safety	1,626,443	0	1,626,443	1,683,502
Public works	1,992,752	0	1,992,752	2,247,209
Health and social services	0	0	0	0
Culture and recreation	768,301	0	768,301	903,723
Community and economic development	40,563	0	40,563	41,095
General government	1,991,061	0	1,991,061	2,253,216
Debt service	1,058,729	0	1,058,729	1,382,438
Capital projects	19,191	0	19,191	1,500,000
Total governmental activities expenditures	7,497,040	0	7,497,040	10,011,183
Business type activities	0	3,789,478	3,789,478	4,533,773
Total ALL expenditures	7,497,040	3,789,478	11,286,518	14,544,956
Other financing uses, including transfers out	1,140,782	582,147	1,722,929	2,220,677
Total ALL expenditures/And other financing uses	8,637,822	4,371,625	13,009,447	16,765,633
Excess revenues and other sources over (Under) Expenditures/And other financing uses	234,831	220,075	454,906	-1,523,815
Beginning fund balance July 1, 2013	6,496,063	3,387,064	9,883,127	9,883,126
Ending fund balance June 30, 2014	6,730,894	3,607,139	10,338,033	8,359,311
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 36,666 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 3,748,189	Other long-term debt	\$ 0	
Revenue debt	\$ 1,546,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0	General obligation debt limit	\$ 15,664,017	

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk

Date Published/Posted

Mark (x) one  
☐ Date Published  
☐ Date Posted

Printed name of city clerk

Telephone

Area Code

Number

Extension

LISA WILLIAMSON

641

782-2000

3

Signature of Mayor or other City official (Name and Title)

Date signed

PLEASE PUBLISH THIS PAGE ONLY

THIS REPORT IS FOR INFORMATIONAL PURPOSES ONLY. IT IS NOT A GUARANTEE OF ACCURACY.

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF CRESTON			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,830,472	539,502		0	0	0	2,369,974			2,369,974	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	1,830,472	539,502		0	0	0	2,369,974		T01	2,369,974	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	1,830,472	539,502		0	0	0	2,369,974			2,369,974	6
7	TIF revenues			725,435				725,435		T01	725,435	7
	Other city taxes											
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	135,003	0	0	0	0	0	135,003	0	T19	135,003	13
14	Other local option taxes	0	874,719	0	0	0	0	874,719	0	T09	874,719	14
15	TOTAL OTHER CITY TAXES	135,003	874,719	0	0	0	0	1,009,722	0		1,009,722	15
16	Section B - LICENSES AND PERMITS	48,767	0	0	0	0	0	48,767	0	T29	48,767	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	40,866	4,771	0	0	0	827	46,464	8,356	U20	54,820	18
19	Rents and royalties	43,465	0	0	0	0	0	43,465	0	U40	43,465	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	84,331	4,771	0	0	0	827	89,929	8,356		98,285	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	226,859	0	0	0	0	0	226,859	288,348	B89	515,207	27
28	Community development block grants	0	0	0	0	0	0	0	55,366	B50	55,366	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	226,859	0	0	0	0	0	226,859	343,714		570,573	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CRESTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		782,254					782,254		C46	782,254	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	174,237	5,277	0	0	0	0	179,514	544	C89	180,058	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	174,237	787,531	0	0	0	0	961,768	544		962,312	60
61												61
62	Local grants and reimbursements											62
63	County contributions	0	0	0	0	0	0	0	0		0	63
64	Library service	20,049	0	0	0	0	0	20,049	0	D89	20,049	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67	COUNTY DISPATCHER	128,185	0	0	0	0	0	128,185	0	D89	128,185	67
68	WATER WORKS	0	254,227	0	0	0	0	254,227	0		254,227	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	148,234	254,227	0	0	0	0	402,461	0		402,461	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	549,330	1,041,758	0	0	0	0	1,591,088	344,258		1,935,346	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	2,645,150	A91	2,645,150	73
74	Sewer	0	0	0	0	0	0	0	1,367,505	A8Ø	1,367,505	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	128,641	0	0	0	0	0	128,641	0	AØ1	128,641	78
79	Landfill/garbage	606,678	0	0	0	0	0	606,678	0	A81	606,678	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CRESTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	1,980	0	0	0	0	0	1,980	0	A89	1,980	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	7,050	0	0	0	0	0	7,050	0	A89	7,050	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	36,750	0	0	0	0	0	36,750	0	A03	36,750	98
99	Library charges	8,008	0	0	0	0	0	8,008	0	A89	8,008	99
100	Park, recreation, and cultural charges	33,333	0	0	0	0	0	33,333	0	A61	33,333	100
101	Animal control charges	2,110	0	0	0	0	0	2,110	0	A89	2,110	101
102	Other charges - <i>Specify</i>	0	0	0	0	0	0	0	0		0	102
103	MISCELLANEOUS	20,089	7,563	0	0	0	0	27,652	591		28,243	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	844,639	7,563	0	0	0	0	852,202	4,013,246		4,865,448	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>	5,680	0	0	0	0	0	5,680	0	U01	5,680	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	1,040	104,467	0	0	0	2,630	108,137	0	U99	108,137	108
109	Deposits and sales/fuel tax refunds	207	2,764	0	0	0	0	2,971	0	U99	2,971	109
110	Sale of property and merchandise	26,867	927	0	0	0	0	27,794	0	U11	27,794	110
111	Fines	25,437	0	0	0	0	0	25,437	0	U30	25,437	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - <i>Specify</i>	0	0	0	0	0	0	0	0		0	113
114	REIMBURSEMENTS	116,629	163,201	0	0	0	0	279,830	0		279,830	114
115	REFUNDS	4,132	7	0	0	0	0	4,139	0		4,139	115
116	OTHER	6,899	1,720	0	0	0	0	8,619	179,222		187,841	116
117	TOWER RENTAL	0	0	0	0	0	0	0	13,293		13,293	117
118	WATER DEPOSITS	0	0	0	0	0	0	0	33,325		33,325	118
119		0	0	0	0	0	0	0	0		0	119
120	<b>TOTAL MISCELLANEOUS</b>	181,211	273,086	0	0	0	2,630	456,927	225,840		682,767	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF CRESTON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	3,679,433	2,741,399	725,435	0	0	3,457	7,149,724	4,591,700		11,741,424	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	238,999	345,058		466,127	19,191	8,350	1,077,725	0		1,077,725	127
128	Internal TIF loans and transfers in	52,602	0	0	592,602	0	0	645,204	0		645,204	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	291,601	345,058	0	1,058,729	19,191	8,350	1,722,929	0		1,722,929	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	3,971,034	3,086,457	725,435	1,058,729	19,191	11,807	8,872,653	4,591,700		13,464,353	132
133												133
134	<b>Beginning fund balance July 1, 2013</b>	1,366,081	3,974,450	871,109	37,403	0	247,020	6,496,063	3,387,064		9,883,127	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	5,337,115	7,060,907	1,596,544	1,096,132	19,191	258,827	15,368,716	7,978,764		23,347,480	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF CRESTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	831,264	156,108	0	0	0	0	987,372		E62	987,372	2
3	Purchase of land and equipment	39,439	0	0	0	0	0	39,439		G62	39,439	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	92,199	0	0	0	0	0	92,199		E04	92,199	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	330,004	67,032	0	0	0	0	397,036		E24	397,036	13
14	Purchase of land and equipment	31,989	0	0	0	0	0	31,989		G24	31,989	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	40,955	0	0	0	0	0	40,955		E66	40,955	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	37,453	0	0	0	0	0	37,453		E32	37,453	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	1,403,303	223,140	0	0	0	0	1,626,443			1,626,443	40



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF CRESTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	0	822,989	0	0	0	0	822,989		E44	822,989	42
43	Purchase of land and equipment	0	65,221	0	0	0	0	65,221		G44	65,221	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	108,340	0	0	0	0	0	108,340		E44	108,340	48
49	Traffic control safety — Current operation	15,443	0	0	0	0	0	15,443		E44	15,443	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	0	0	0	0	0	0		E44	0	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	477,017	0	0	0	0	0	477,017		E01	477,017	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	503,742	0	0	0	0	0	503,742		E81	503,742	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	1,104,542	888,210	0	0	0	0	1,992,752			1,992,752	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CRESTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CRESTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	161,924	32,693	0	0	0	0	194,617		E52	194,617	122
123	Purchase of land and equipment	11,644	17,367	0	0	0	0	29,011		G52	29,011	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	192,127	66,021	0	0	0	0	258,148		E61	258,148	127
128	Purchase of land and equipment	13,175	0	0	0	0	0	13,175		G61	13,175	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	86,431	0	0	0	0	0	86,431		E61	86,431	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	123,795	0	0	0	0	0	123,795		E03	123,795	133
134	Purchase of land and equipment	32,050	0	0	0	0	0	32,050		G03	32,050	134
135	Community center, zoo, marina, and auditorium	31,074	0	0	0	0	0	31,074		E61	31,074	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	652,220	116,081	0	0	0	0	768,301			768,301	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	40,563	0	0	0	0	0	40,563		E89	40,563	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	40,563	0	0	0	0	0	40,563			40,563	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CRESTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	40,983	0	0	0	0	0	40,983		E29	40,983	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	472,105	0	0	0	0	0	472,105		E23	472,105	162
163	Purchase of land and equipment	9,208	0	0	0	0	0	9,208		G23	9,208	163
164	Elections — Current operation	3,163	0	0	0	0	0	3,163		E89	3,163	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	20,566	0	0	0	0	0	20,566		E25	20,566	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	33,552	0	0	0	0	0	33,552		E31	33,552	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	303,785	0	0	0	0	0	303,785		E89	303,785	171
172	Other general government — Current operation	0	0	0	0	0	0	0		E89	0	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174	EMPLOYEE BENEFITS	0	1,107,699	0	0	0	0	1,107,699			1,107,699	174
175		0	0	0	0	0	0	0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	883,362	1,107,699	0	0	0	0	1,991,061			1,991,061	176
177	<b>Section G — DEBT SERVICE</b>	0	0	0	1,058,729	0	0	1,058,729			1,058,729	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	1,058,729	0	0	1,058,729			1,058,729	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	BRIDGE WORK	0	0	0	0	19,191	0	19,191			19,191	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	19,191	0	19,191			19,191	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	19,191	0	19,191			19,191	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	4,083,990	2,335,130	0	1,058,729	19,191	0	7,497,040			7,497,040	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CRESTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								2,939,464	E91	2,939,464	198
199	Purchase of land and equipment								134,047	G91	134,047	199
200	Construction								0	F91	0	200
201	Sewer and sewage disposal — Current operation								597,263	E80	597,263	201
202	Purchase of land and equipment								87,279	G80	87,279	202
203	Construction								0	F80	0	203
204	Electric — Current operation								0	E92	0	204
205	Purchase of land and equipment								0	G92	0	205
206	Construction								0	F92	0	206
207	Gas Utility — Current operation								0	E93	0	207
208	Purchase of land and equipment								0	G93	0	208
209	Construction								0	F93	0	209
210	Parking — Current operation								0	E60	0	210
211	Purchase of land and equipment								0	G60	0	211
212	Construction								0	F60	0	212
213	Airport — Current operation								0	E01	0	213
214	Purchase of land and equipment								0	G01	0	214
215	Construction								0	F01	0	215
216	Landfill/Garbage — Current operation								0	E81	0	216
217	Purchase of land and equipment								0	G81	0	217
218	Construction								0	F81	0	218
219	Hospital — Current operation								0	E36	0	219
220	Purchase of land and equipment								0	G36	0	220
221	Construction								0	F36	0	221
222	Transit — Current operation								0	E94	0	222
223	Purchase of land and equipment								0	G94	0	223
224	Construction								0	F94	0	224
225	Cable TV, telephone, Internet — Current operation								0	E03	0	225
226	Purchase of land and equipment								0	G03	0	226
227	Housing authority — Current operation								0	E50	0	227
228	Purchase of land and equipment								0	G50	0	228
229	Construction								0	F50	0	229
230	Storm water — Current operation								0	E80	0	230
231	Purchase of land and equipment								0	G80	0	231
232	Construction								0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF CRESTON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								0		0	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246	WATER DEPOSIT REFUNDS								31,425		31,425	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								3,789,478		3,789,478	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	4,083,990	2,335,130	0	1,058,729	19,191	0	7,497,040	3,789,478		11,286,518	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	13,349	482,229		0	0	0	495,578	582,147		1,077,725	255
256	Internal TIF loans/repayments and transfers out	0	0	645,204	0	0	0	645,204	0		645,204	256
257		0	0	0	0	0	0	0	0		0	257
258	<b>TOTAL OTHER FINANCING USES</b>	13,349	482,229	645,204	0	0	0	1,140,782	582,147		1,722,929	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	4,097,339	2,817,359	645,204	1,058,729	19,191	0	8,637,822	4,371,625		13,009,447	259
260												260
261	<b>Ending fund balance June 30, 2014:</b>											261
262	<b>Governmental:</b>											262
263	Nonspendable	0	0	0	0	0	258,827	258,827			258,827	263
264	Restricted	0	4,243,548	951,340	37,403	0	0	5,232,291			5,232,291	264
265	Committed	18,418	0	0	0	0	0	18,418			18,418	265
266	Assigned	0	0	0	0	0	0	0			0	266
267	Unassigned	1,221,358	0	0	0	0	0	1,221,358			1,221,358	267
268	<b>Total Governmental</b>	1,239,776	4,243,548	951,340	37,403	0	258,827	6,730,894			6,730,894	268
269	<b>Proprietary</b>								3,607,139		3,607,139	269
270	<b>Total ending fund balance June 30, 2014</b>	1,239,776	4,243,548	951,340	37,403	0	258,827	6,730,894	3,607,139		10,338,033	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	5,337,115	7,060,907	1,596,544	1,096,132	19,191	258,827	15,368,716	7,978,764		23,347,480	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF CRESTON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 92,199		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	3,000,820

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2014						Interest paid this year	
Purpose	Debt outstanding JULY 1, 2013 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)				
1. Water utility	19U \$ 0	29U \$ 0	39U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	I91 \$ 0			
2. Sewer utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0			
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I92 0			
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0			
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0			
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0			
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0			
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0			
9. STATE REVOLV	19U 1,846,000	29U 0	39U 300,000	49U 0	49U 0	49U 1,546,000	49U 0	I89 42,242			
10. GEN CORP PURPOSE	19U 4,195,000	29U 0	39U 540,000	49U 3,655,000	49U 0	49U 0	49U 0	I89 76,828			
11. TRUCK NOTE	19U 94,142	29U 0	39U 47,071	49U 47,071	49U 0	49U 0	49U 0	I89 4,248			
12. CAPITAL LEASE	19U 90,116	29U 0	39U 43,998	49U 46,118	49U 0	49U 0	49U 0	I89 4,342			
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0			
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0			
Total long-term debt	6,225,258	0	931,069	3,748,189	0	1,546,000	0	127,660			

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2013

61V \$ 0

Outstanding as of JUNE 30, 2014

64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	313,280,348	x .05 = \$	15,664,017

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents					
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$ 0	\$ 0	0	10,374,699	10,374,699	

REMARKS

V98

Page 13

SEE INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

FORM F-66(IA-2) (6-11-2014)